

1R865. Tax Commission, Auditing.

2R865-12L. Local Sales and Use Tax.

3R865-12L-14. ~~[Quarterly List of]~~ Local Sales and Use Tax Distributions and Redistributions

4Pursuant to Utah Code Ann. ~~[Section 59-12-109]~~ Sections 59-12-210 and 59-12-210.1.

5 (1) For purposes of making a redistribution of sales and use tax revenues under Section 59-
612-210.1:

7 (a) “de minimis” means less than \$1,000; and

8 (b) “extraordinary circumstances” means the following circumstances that the commission
9becomes aware of:

10 (i) an error in the commission’s tax systems or procedures that increases or decreases the
11overall distribution of sales and use tax revenues to a county, city, or town by \$10,000 or more; or

12 (ii) an error in the calculation, collection, or reporting of a locally imposed sales and use tax
13by a significant segment of an industry if the error increases or decreases the overall distribution of
14sales and use tax revenues to a county, city, or town by \$10,000 or more.

15 ~~[A.](2) [Upon receipt of a written request from the head of a political subdivision of the~~
16~~state of Utah, the Tax Commission shall periodically furnish the governing body quarterly] The~~
17~~commission shall, on a monthly basis, furnish each county, city, and town with the listings of local~~
18~~[sales/use] sales and use taxes remitted [by businesses] for transactions located within the [political-~~
19~~subdivision] county, city, or town.~~

20 ~~[1.](a) After receiving each listing, the [governing body of the political subdivision] county,~~
21~~city, or town shall advise the [Tax Commission] commission within 90 days:~~

22 ~~[(a)](i) [that] if the listing is [correct, or alternatively] incorrect; and~~

23 ~~[(b)](ii) make corrections regarding firms omitted from the list or firms listed but not doing~~
24~~business in their taxing jurisdiction.~~

25 ~~[2.](b) [Once the Tax Commission receives notification from a political subdivision that]~~
26~~The commission shall make subsequent distributions based on the notification the commission~~
27~~receives from a county, city, or town under Subsection (2)(a)[that the listing is correct, or corrects-~~
28~~any errors disclosed on the list, subsequent distributions will be based on that listing as verified or~~
29~~adjusted].~~

30 ~~[3. If the governing body of the political subdivision fails to notify the Tax Commission of~~
31~~any omitted businesses within the ninety-day period, the political subdivision is precluded from~~
32~~making any claims based upon such omission and the Tax Commission shall not be held liable for~~
33~~any such omissions.]~~

34 ~~[B. The information furnished is confidential data. No official or employee of a~~
35~~municipality or county shall use this local sales and use tax information for other than tax or license-~~
36~~purposes. The written request for informational listings must acknowledge these confidentiality-~~
37~~provisions and accept responsibility for safeguarding the listings.]~~

38 (3) If a redistribution is required by Section 59-12-210.1, the commission shall provide the
39notice of redistribution described in Subsection 59-12-210.1(2) to each original and secondary
40recipient political subdivision that is impacted by the redistribution in an amount that exceeds the de
41minimis amount.

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44**KEY: taxation, sales tax, restaurants, collections**

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